

CHAPTER 11 REIMBURSEMENT

Introduction

This chapter provides the instructions and examples of documents needed for a local agency to request and obtain reimbursement for WIC program costs incurred or obligated in each budget period during the term of the contract.

Chapter topics include:

- Fiscal standards and regulations
- Invoice – rules, instructions, and form
- Line Item Shift - rules, instructions, tracking, and forms
- Payment Withhold and Recovery; and Charges for Noncompliance
- Examples of completed invoice, Line Item Shift, and Line Item Shift Tracking Chart

I. ADHERENCE TO LAWS AND REGULATIONS

Laws and Regulations

Federal and State laws and regulations, OMB circulars, and State Administrative Manuals prescribe strict compliance with sound financial management practices.

- Title 7 of the Code of Federal Regulations (CFR) Part 246
 - OMB Circulars A-87 and A-122
 - California Health and Safety Code, Sections 38070 et Seq; and 123275 et Seq.
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Documentation

A local agency is required to maintain and have available for review and audit, all accounting records, including cost accounting records that are supported by source documentation for each budget period within the contract term. These documents must be retained for three years, following the final payment of the contract. See Exhibit B, Provision 7 of the contract for further information.

The State may periodically request documentation for an expenditure(s) in the form of a report/invoice with supporting documents. This may be necessary for an audit or to ensure that a cost is allowable and necessary.

II. INVOICE

Policy

1. A local agency is required to request reimbursement of WIC program costs incurred on an invoice form (Attachment 11-1) provided by the State WIC Branch. The invoice requires two signatures (Preparer and PWPC (or designee)). The Local Agency Director's signature is optional. The signatures must be in blue ink. NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.
2. If payment of an invoice is denied, the unpaid invoice with an invoice dispute notice (Attachment 11-2) shall be returned to the local agency.
3. The State WIC Branch has the right to deny, withhold or recover payments or charges for noncompliance for the reasons stated in the Contract, Exhibit B, Provisions 8, 10, and 11.

What to Submit

The State WIC Branch will generate an invoice form as shown in Attachment 11-1. The Fields on the invoice are described in Section III of this chapter. The State WIC Branch generated invoice form shall be sent as an e-mail to the local agency and shall be used by the local agency when submitting their next invoice.

If the local agency is a **private nonprofit organization** and is requesting reimbursement for equipment, a copy of the supporting documentation must be submitted with the invoice. This includes any equipment purchased by a subcontractor. **Private, nonprofit organizations may purchase equipment up to an annual maximum of \$50,000. Equipment purchases above \$50,000 must be procured by the State and the local agency's budget will be reduced by the amount of the procurement. (See CMB Chapter 6 for further information.)**

If the local agency has any **subcontracts of \$50,000 or more**, the "Monthly Expenditure Verification for Subcontracts Only" form (Attachment 11-7) must be completed and submitted with each invoice the local agency submits, as long as the subcontract is in effect.

Note: The State WIC Branch shall incorporate executed amendments, approved line item shifts and approved ATS projects into the next invoice form generated which will be e-mailed to the local agency. **Invoices not submitted on the form provided by the State WIC Branch shall be returned.**

Note: If the designee for the PWPC is the signer of the invoice, a letter must accompany the invoice, signed by the PWPC, giving the identity of the designee and how their duties allow this person to be familiar with the day-to-day operations and expenses of the WIC program. **The designee shall not be the preparer of the invoice, if they are signing the invoice.**

When to Submit

Monthly/Quarterly Invoice: An Invoice shall be submitted in arrears, at least quarterly, but not more often than monthly, unless an alternate period has been approved in advance by the State WIC Branch.

Important: Actual expenditures, incurred during a budget period, not previously claimed on any invoice, may be submitted on a subsequent invoice. The local agency is not restricted to costs within a monthly accounting period.

Final Invoice: The “Final Invoice” is the last claim for reimbursement, and shall be submitted no later than 150 days after the expiration of the budget period (e.g., federal fiscal year), which is March 1. This is the final date an invoice shall be accepted by the State WIC Branch. Any invoice received after March 1 will not be processed and will be returned to the local agency.

Where to Submit

Women, Infants, and Children
Supplemental Nutrition Branch
Financial Management Reporting Section
3901 Lennane Drive
Sacramento, CA 95834
Attention: Local Agency Fiscal Unit

**Contract
Amendments**

Additional funding received as a result of an amendment to the contract cannot be claimed prior to the execution of the amendment. If the executed date of the amendment is later than its effective date then the local agency may do the following:

- Continue to submit regular invoice(s), or
 - If adequate funding is in the line items, invoice the amendment services against the current budget, then
 - Once the amendment is executed, submit additional invoices.
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**Authority to
Spend (ATS)**

Additional authorized funding received, as a result of the Authority to Spend (ATS) Process cannot be claimed prior to the effective date shown on the ATS form and the funds are included in the invoice form received from the State WIC Branch.

Obligated Costs

Funds for any procurement must be obligated no later than the end of the budget period (September 30) in which they are used.

Unliquidated Costs

These costs are restricted to:

1. Services not yet paid for, but provided during a budget period.
 2. Purchase obligations may be liquidated by one of the following three options: 1) In the year obligated if the final DHS 4101 for that year has not been submitted; 2) If the purchase is received after September 30, the local agency may choose to liquidate the purchase in the current budget period, if funds are available; and, 3) If the DHS 4101 deadline is passed, the item (s) is received in the next budget period and funds are available, the purchase shall be charged to the year of receipt.
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Liquidating Costs

Local agency must make a concerted effort to liquidate and invoice all obligations by December 15. Local agency shall report all unliquidated obligations on the DHS 4101 due December 15. All WIC program costs obligated and received in a specific budget period within the contract term must be fully liquidated by the final invoice due date which is 150 days after the end of the budget period (March 1).

Contact Person for Questions

If you are unclear or have questions regarding invoicing process, please contact your Fiscal Advisor.

III. INVOICE COMPLETION INSTRUCTIONS

Use this procedure table each time to complete the invoice form received from the State WIC Branch. Attachment 11-1 is an example of the invoice form and the fields are numbered as shown in the following chart. Examples of invoice process are in Attachment 11-6.

Field Name	Field Description Page 1 of Invoice	Who Completes Field
Contractor's Name (1)	Local agency's name as shown on the executed contract and any amendments.	State
Contract Number (2)	Number assigned by the State of the executed contract and amendments for which costs may be claimed.	State
Date Invoice Generated (3)	Date an invoice form was generated by the State WIC Branch and sent to the local agency.	State
Invoice Date (4)	The date the local agency submits the invoice to the State WIC Branch for reimbursement of allowable WIC program costs.	Local Agency
Budget Line Items (5)	The names of the five line items the local agency has divided their budget into as shown in the contract.	State
Maximum Payable Amount (6) (13)	The invoice will show the "Maximum Payable Amount" broken into the five line items as received from the local agency in the funding application. These amounts will not change unless there is an executed amendment or an approved line item shift. The total of all five line items is shown in item 13.	State
Field Name	Field Description Page 1 of Invoice (continued)	Who Completes Field
Authorized Funding (7) (14)	The portion of the "Maximum Payable Amount" the local agency has been approved to expend via caseload award or ATS.	State

Unauthorized Funding (8) (15)	The portion of the "Maximum Payable Amount" the local agency has not been approved to expend. Formula: Field 13 minus Field 14 equals Field 15.	Formula
Year to Date Previously Invoiced (9) (16)	Total claimed for each line item to date for the budget period not including the submitted invoice. The total of all five line items is shown in Field 16.	State
Amounts Requested (10) (17)	Claimed costs per line item on the invoice. The total of all five line items is shown in Field 17.	Local Agency
Year to Date Invoiced (11) (18)	Total claimed for each line item to date for the budget period including the invoice submitted for payment. The total of all five line items is shown in item 18. Formula: Field 9 plus Field 10 equals Field 11 and the total is Field 16 plus Field 17 equals Field 18.	Formula
Authorized Balance Remaining (12) (19)	Balance of total authorized funds not yet paid to the local agency. This balance shall never be a negative number. Formula: Field 14 minus Field 18 equals Field 19.	Formula
Reason for Withhold/ Recovery (20)	The reason the amount shown in Field 21 is being either deducted or being returned to the local agency. Examples of reasons an amount could be entered in this field are: repayment or recovery of advance or prospective payment(s), withhold of a payment, a noncompliance charge, and/or return of funds due to an appeal process finding.	State or Local Agency
Field Name	Field Description Page 1 of Invoice (continued)	Who Completes Field
Less Withhold-Recovery (21)	The negative amount of the withhold or recovery. The reason is stated in Field 20. An amount may be entered by the local agency or the State WIC Branch.	State or Local Agency

Less Advance/ Prospective (22)	The negative amount of the advance or prospective payment being repaid to the State WIC Branch. An amount may be entered by the local agency or the State WIC Branch.	State or Local Agency
Release of Withhold (23)	The amount of the withhold or release the State WIC Branch is returning to the local agency. The reason is stated in Field 20.	State
Amount to be Paid (24)	Total reimbursement to be paid to the local agency for the invoice submitted. Formula: Field 17 minus Field 21 and/or 22 equals Field 24.	Formula
Preparer's Signature, Preparer's Printed Name, Telephone Number, E-Mail Address (25-28)	The person who prepared the invoice is required to sign and enter preparer's printed name, telephone number, and E-mail address. <u>The signature must be in blue ink.</u> NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.	Local Agency
Primary WIC Program Contact's (or designee) Signature and Date (29 & 30)	The Primary WIC Program Contact (or designee) is required to sign and date an original invoice. <u>The signature must be in blue ink.</u> NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.	Local Agency
Field Name	Field Description Page 1 of Invoice (continued)	Who Completes Field
Agency Director's Signature (or Designee) and Date (31 & 32)	The signature of the Local Agency Director is optional on the original invoice. If the Local Agency Director signs, <u>the signature must be in blue ink.</u> NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.	Local Agency

For State Use Only (33)	This area is used by the State WIC Branch for submission of invoice to DHS Accounting Office for payment.	State
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Note:

The Agency Director and/or the Primary WIC Program Contact (See Exhibit A, Provision 4, Paragraph D and Exhibit F, Item 38) may elect to have a designee sign in their place. The designee must have the authority to certify to the statement within the signature block certifying the actual expenditures. If a designee is the signer, the invoice must be accompanied by a letter giving the identity of the designee and how their duties allow this person to be familiar with the day-to-day operations and expenses of the WIC program. **The designee who is signing the invoice cannot be the preparer of the invoice.**

Field Name	FIELD DESCRIPTION Page 2 of Invoice	Who Completes Field
	When funds to carry out a special project (i.e., Farmers Market, Peer Counseling, etc.) are shown in Field 14 of the ATS Form, any costs to be claimed must be provided on page 2 of the invoice. These costs are to be included on page 1 of the invoice.	
Contractor's Name (1)	Local agency's name as shown on the executed contract and amendments.	State
Contract Number (2)	Number assigned by the State for the executed contract and amendments for which costs may be claimed.	State
Field Name	Field Description Page 2 of Invoice (continued)	Who Completes Field
Date Invoice Generated By State (3)	Date an invoice form was generated by the State WIC Branch and sent to the local agency.	State

Invoice Date (4)	The date the local agency submits the invoice to the State WIC Branch for reimbursement of allowable WIC program costs.	Local Agency
Special Project Name (34)	The ATS name of the special project which requires the tracking of expenditures.	State
Special Project Budget Line Items (35)	The names of the five line items into which the local agency must divided the special project budget.	State
Special Project Maximum Authorized Funding (36) (41)	Amount the local agency has been approved to expend for special project.	State
Special Project Year to Date Previously Invoiced (37) (42)	Total claimed for each line item to date for the budget period not including the submitted invoice. The total of all five line items is shown in Field 41.	Formula
Special Project Amounts Requested (38) (43)	Claimed costs per line item for the special project on the invoice. Total of claimed costs in Field 43.	Local Agency
Special Project Year to Date Invoiced (39) (44)	Total claimed for each line item to date for the special project including the submitted invoice. The total of all five line items is shown in Field 43. Formula: Field 36 plus Field 37 equals Field 39.	Formula

Field Name	FIELD DESCRIPTION Page 2 of Invoice (continued)	Who Completes Field
Special Project Authorized Balance Remaining (40) (45)	The remaining balance of the authorized funds for the special project. Formula: Field 40 minus Field 43 equals Field 44.	Formula
2nd Special Project (46)	Same as Fields 34 thru 45.	

IV. LINE ITEM SHIFT

Policy Local agency is required to submit the "Line Item Shift Request" to transfer contract funds between the five line items in the executed contract budget.

When to Submit The Line Item Shift request shall be submitted prior to the local agency's need to expend the funds to be transferred. A local agency shall not submit an invoice showing the line item shift amounts until an approved line item shift form and an updated invoice form is received from the State WIC Branch.

Limits The cumulative total of Line Item Shifts shall not exceed fifteen percent (15%) of the budget period funding amount, not to exceed a maximum limit of one hundred thousand (\$105,000), prior to an amendment to the contract.

Up to four Line Item Shifts are allowed during each budget period, unless a contract amendment is executed. Upon the full execution of a contract amendment, the Line Item Shift limitation starts over commencing with the effective date of the contract amendment for the budget period affected.

Note: A Line Item Shift cannot be approved while a contract amendment is pending.

Information: Each year the maximum limit of \$100,000 shall be reviewed and adjusted by the State based on the prior year cost-of-living index.

Criteria

Line Item Shifts are allowed, providing the following criteria is met:

- Within the Line Item Shift maximum limitation.
- Adequate unclaimed contract funds are available in the affected budget line items.
- Prior State WIC Branch approval is obtained.
- The shift does not appear to adversely impact the local agency's WIC program operations.

Disclaimer: Approval of Line Item Shift does not guarantee reimbursement.

V. LINE ITEM SHIFT COMPLETION INSTRUCTIONS

Line Item Shift

A **Line Item Shift** is the movement of contract funds from one contract budget line item to another.

Component Shift

A **Component Shift** is the movement of contract funds between the components within a line item that does not change the line item total.

The following line items of the contract budget, contain components:

1. Personnel, components are:
 - Total Salaries and Wages, and
 - Total Fringe Benefits.
2. Operating Expenses
 - Equipment
 - All Other
3. Capital Expenditures
 - Equipment
 - All Other

Note: Component Shifts do not require a Line Item Shift request, provided the line item total does not change.

Line Item Shift
Form

Use this procedure each time to request a Line Item Shift. Attachment 3 is an example of the Line Item Shift form and the fields are numbered as shown in the following chart.

Reminder: Do not complete a Line Item Shift request for component transfers.

Field Name	Field Description
Contractor Name (1)	The name of the local agency
Line Item Shift # (2)	The number indicating how many Line Item Shifts have been requested.
Proposed Effective Date (3)	The date the local agency would like the line item shift to be effective.
Contract Number (4)	The contract number assigned to the local agency via the contract

Field Name	Field Description
Proposed Budget Line Item (5)	The names of the five line items that the local agency has divided their budget into as shown in Exhibit B, Provision 1,A of the contract.
Component Amount (+ or -) (6)	For line item number 1, enter the requested shift amount for each component affected.
Total Line Item Amount (+ or -) (7)	If line item number is 2, 3, 4 or 5, enter the requested shift amount for each line item affected.
Primary WIC Program Contact's Signature and Date (8 & 9)	The Primary WIC Program Contact (or designee) is required to sign and date an original Line Item Shift form. <u>The signature must be in blue ink.</u> NO FAXES OR COPIES WILL BE ACCEPTED.
Agency Director's Signature and Date (10 & 11)	The Director of the agency (or designee) is required to sign and date an original Line Item Shift form. <u>The signature must be in blue ink.</u> NO FAXES OR COPIES WILL BE ACCEPTED.
Preparer's Name and Phone Number (12 & 13)	The person who prepared the Line Item Shift form must print their name and telephone number.
For State Use Only (14)	This area is used by the State WIC Branch for approval/Not Approved indication, signature, and date.

Reminder: The Line Item Shift form requires two signatures (Agency Director and PWPC). If a designee is the signer, the Line Item Shift form must be accompanied by a letter giving the identity of the designee and how their duties allow this person to be familiar with the day-to-day operations and expenses of the WIC program.

VI. LINE ITEM SHIFT TRACKING

Tracking Chart

A "Line Item Shift (LIS) Limitations Tracking Chart", also referred to as the LIS tracking chart, was developed by the State WIC Branch to assist the local agency in tracking the accumulative affect of multiple line item shifts and ensure the LIS limitation is not exceeded. Attachment 11-4 is an example of the Line Item Shift Limitations Tracking Chart.

Examples

Completed examples of the "LIS Limitations Tracking Chart" are in Attachment 11-5.

VII. RECOVERY OF OVERPAYMENT

Recovery

The State WIC Branch shall recover overpayments arising from audit findings issued by the State WIC Branch. The State WIC Branch shall send a demand letter to the local agency identifying the audit finding and requesting repayment. The overpayment will be recovered by the State WIC Branch by one of the following options:

1. Remittance to the State WIC Branch of the full amount of the audit exception within thirty (30) calendar days following the State's request for repayment.

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2. A repayment schedule that is agreed to by the State WIC Branch and the local agency. The repayment schedule shall require monthly payments by the local agency or offsets by the State WIC Branch with a term no longer than the remainder of the contract period in the contract. Failure to pay any amount due on the repayment schedule by the due date shall result in the cancellation by the State WIC Branch of the repayment schedule and the authority of the State WIC Branch to recover the remainder of the overpayment according to Paragraph 1 of this Section.
 3. The State WIC Branch may offset the amount of the audit finding, by reducing any outstanding invoice from the local agency by that amount.

The State WIC Branch shall notify the local agency, in writing, of the option to be utilized.

Interest on the unpaid balance of the audit finding or debt will accrue at a rate equal to the monthly average of the rate received on investments in the Pooled Money Investment Fund commencing on the date that an audit or examination finding is mailed to the local agency, beginning 30 days after the receipt of the State WIC Branch's demand for repayment.

If the local agency has filed a valid appeal regarding the report of audit findings, recovery of the overpayments will be deferred until a final administrative decision on the appeal has been reached. If the local agency loses the final administrative appeal, the local agency shall repay, to the State WIC Branch, the over-claimed or disallowed expenses, plus accrued interest. Interest accrues from the first receipt of notice requesting reimbursement of questioned audit costs or disallowed expenses.

VIII. PAYMENT DENY OR WITHHOLD

Payment Deny or Withholds

A payment may be withheld or delayed for any one or combination of the following reasons:

- Expenditures in excess of any budgeted line item amounts, in excess of authorized amounts and/or line item shifts of amounts from one item budget to another unless allowable as described in Section IV of this chapter ;
- Local agency's failure to provide required timely, accurate, and/or complete reports (e.g., Nutrition Services Plan), materials, and documents;
- Purchases of five thousand (\$5,000) or more, unless local agency obtained prior State WIC Branch approval, and has complied with procurement guidelines outlined in Exhibit D (F), Provision 3 and Provision 4 of the contract;
- Major equipment and minor equipment expenditures, unless local agency submits a completed form as required by the State WIC Branch and has complied with the requirements described in Exhibit E, Provision 12 of the contract, with the invoice requesting reimbursement for these items;
- Failure to Liquidate prospective and/or advance payments, in accordance to the requirements in Provision 15 of Exhibit B of the contract;
- Failure to submit an accurate and complete DHS 4101 for the affected budget period;
- Failure to comply with Time Study Requirements outlined in Provision 13 of Exhibit B of the contract;
- Failure to submit an accurate and complete inventory of all equipment, as defined in Exhibit D (F), Provisions 3 and 4 of the contract, and submitted on the form designated by the State;

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- Failure to provide a detailed invoice for an “Other WIC Service”, at the request of the State WIC Branch. Such failure will result in the reduction of the authorized amount ;
 - An audit finding resulting in a claim or failure of the local agency to obtain prior written State WIC Branch approval of a change to the Scope of Work as required in Exhibit A, Provision 5 of the contract; or
 - Failure to comply with the requirements of OMB Circular A-133.
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**Charges for
Noncompliance**

The State WIC Branch may recover up to eighteen percent (18%) of the annual authorized funds for a budget period for any one or combination of following reasons:

- Failure to expend, document and report a minimum of one sixth (1/6th) of allocated funds each budget period of this Agreement on nutrition education activities in accordance with the CMB, Chapter 1.
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- Failure to expend, document and report the required minimum amount of the total contract expenditures per pregnant and/or breastfeeding participants in accordance with the CMB, Chapter 1.

IX. ATTACHMENTS

Attachments

Attachments for Chapter 11 to follow this page.

INVOICE
Budget Period: 10/01/05 - 09/30/06

LOCAL AGENCY USE ONLY:

Contractor's Name: (1)

Contract Number: (3)

Invoice Date: (2)

Date Invoice Generated by State: (5)

Invoice Number: (4)

Billing Period: (6)

Budget Line Items (7)	Maximum Payable Amount (8)	Authorized Funding (9)	Unauthorized Funding (10)	Year to Date Previously Invoiced (11)	Amounts Requested (12)	Year to Date Invoiced (13)	Authorized Balance Remaining (14)
1 PERSONNEL							
a) Salaries & Wages	\$0.00			\$0.00	\$0.00	\$0.00	
b) Fringe Benefits	\$0.00			\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES							
a) Equipment	\$0.00			\$0.00	\$0.00	\$0.00	
b) All Other	\$0.00			\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES							
a) Equipment	\$0.00			\$0.00	\$0.00	\$0.00	
b) All Other	\$0.00			\$0.00	\$0.00	\$0.00	
4 OTHER COSTS (Subcontractors)	\$0.00			\$0.00	\$0.00	\$0.00	
5 INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)	\$0.00			\$0.00	\$0.00	\$0.00	
Totals:	(15) \$0.00	(16) \$0.00	(17) \$0.00	(18) \$0.00	(19) \$0.00	(20) \$0.00	(21) \$0.00

Less: Withhold - Recovery * (23)

* Reason for Withhold/Recovery: (22)

Less: Advance/Prospective (24)

Release of Withhold (25)

Amount To Be Paid: (26)

I certify this claim contains actual expenditures for allowable WIC Program costs performed in accordance with WIC contract provisions. (Blue Ink Only)

(27)	() (29)	(31)	(33)
Prepared by: (Signature)	Preparer's Phone Number	Primary WIC Contact / Designee Signature	Agency Director / Designee Signature (Optional)
(28)	(30)	(32)	(34)
Prepared by: (Print Name)	Preparer's E-mail	Date	Date

FOR STATE USE ONLY
APPROVED FOR PAYMENT

- 5 2 4 2 1 - 4 9 9 9 - 7 4 1 - 0 3 - 1 0 5 5 7 L -

(35)

- - - - - 4 9 9 9 - 7 4 1 - 0 3 - - - - -

DATE

AMOUNT PAYABLE

DATE

AMOUNT PAYABLE

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

INVOICE
Budget Period: 10/01/05 - 09/30/06

LOCAL AGENCY USE ONLY:

Contractor's Name: (1)

Contract Number: (3)

Date Invoice Generated by State: (5)

Invoice Date: (2)

Invoice Number: (4)

Billing Period: (6)

SPECIAL PROJECT NAME: (36)					
Budget Line Items (37)	Authorized Funding (38)	Year to Date Previously Invoiced (39)	Amounts Requested (40)	Year to Date Invoiced (41)	Authorized Balance Remaining (42)
1 PERSONNEL					
a) Salaries & Wages		\$0.00	\$0.00	\$0.00	
b) Fringe Benefits		\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES					
a) Equipment		\$0.00	\$0.00	\$0.00	
b) All Other		\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES					
a) Equipment		\$0.00	\$0.00	\$0.00	
b) All Other		\$0.00	\$0.00	\$0.00	
4 OTHER COSTS (Subcontractors)		\$0.00	\$0.00	\$0.00	
5 INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)		\$0.00	\$0.00	\$0.00	
Totals:	(43) \$0.00	(44) \$0.00	(45) \$0.00	(46) \$0.00	(47) \$0.00

SPECIAL PROJECT NAME: (48)					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL					
a) Salaries & Wages		\$0.00	\$0.00	\$0.00	
b) Fringe Benefits		\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES					
a) Equipment		\$0.00	\$0.00	\$0.00	
b) All Other		\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES					
a) Equipment		\$0.00	\$0.00	\$0.00	
b) All Other		\$0.00	\$0.00	\$0.00	
4 OTHER COSTS (Subcontractors)		\$0.00	\$0.00	\$0.00	
5 INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)		\$0.00	\$0.00	\$0.00	
Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

INVOICE DISPUTE NOTIFICATION

STD. 209 (NEW 3-87)

<div><div>(Mail in a window envelope.)</div><div><div>VENDOR ADDRESS</div><div></div></div></div>	DATE
	INVOICE NUMBER
	AMOUNT \$
	DATE RECEIVED
	REFERENCE NUMBER(S) -----

(fold)

The invoice referenced above is disputed for the following reasons:

☐ Goods/Services not received

☐ Duplicate billing

☐ Noncompliance with contract

☐ Invoice belongs to another department

☐ Incorrect billing/amount due

☐ Damaged goods

☐ Partial shipment received

☐ Invoice not properly executed

☐ Other _____

THIS NOTIFICATION IS A FOLLOWUP TO A PHONE CONVERSATION WITH THE PERSON FROM YOUR COMPANY WHOSE NAME APPEARS BELOW

NAME

DATE OF CONVERSATION

IF YOU HAVE ANY QUESTIONS REGARDING THIS DISPUTE, CONTACT:

NAME

TELEPHONE NUMBER (include Area Code)

(fold)

RETURN A COPY OF THIS NOTIFICATION
WITH THE CORRECTED INVOICE

(For your convenience, the return address has been
positioned for use in a window envelope.)

RETURN TO:

FOR STATE AGENCY USE ONLY

DATE DISPUTE RESOLVED

INITIAL

RESOLUTION

DISTRIBUTION:
First Copy — Vendor
Second Copy Purchasing
Third Copy — Accounting
Fourth Copy Vendor (To be returned to agency)
Fifth Copy — File

LINE ITEM SHIFT REQUEST

Local Agency Name: _____ Line Item Shift #: _____

Proposed Effective Date: _____ Contract Number: _____

Project Budget Line Item	Component Amount Show negative amount in ()	Total Line Item Amount Show negative amount in ()
1. PERSONNEL		
(a) Total Salaries and Wages	\$0.00	
(b) Total Fringe Benefits	\$0.00	
TOTAL PERSONNEL:		\$0.00
2. OPERATING EXPENSES		
(a) Equipment	\$0.00	
(b) All Other	\$0.00	
TOTAL OPERATING:		\$0.00
3. CAPITAL EXPENDITURES		
(a) Equipment	\$0.00	
(b) All Other	\$0.00	
TOTAL CAPITAL EXPENDITURES:		\$0.00
4. OTHER COSTS - (SUBCONTRACTORS)		\$0.00
5. INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)		\$0.00

APPROVAL OF A LINE ITEM SHIFT DOES NOT CONSTITUTE APPROVAL OF EXPENDITURE

Primary WIC Contact / Designee Signature

Date

Agency Director / Designee Signature

Date

Prepared By: (Print Name)

Phone

For State Use Only	
_____ Approved	
_____ Not Approved	
_____ LAFU Authorized Signature	_____ Date

LINE ITEM SHIFT REQUEST TRACKING CHART

Local Agency Name	Contract Number	Budget Period	Line Item Shift Limitation

Project Budget Line Item	Maximum Payable Amount	#1 Line Item Shift	Adjusted Maximum Payable	#2 Line Item Shift	Adjusted Maximum Payable	#3 Line Item Shift	Adjusted Maximum Payable	#4 Line Item Shift	Adjusted Maximum Payable	Total of all Line Item Shifts
1. PERSONNEL										
(a) Total Salaries and Wages			\$0		\$0		\$0		\$0	\$0
(b) Total Fringe Benefits			\$0		\$0		\$0		\$0	\$0
2. OPERATING EXPENSES			\$0		\$0		\$0		\$0	\$0
3. CAPITAL EXPENDITURES			\$0		\$0		\$0		\$0	\$0
4. OTHER COSTS - (SUBCONTRACTORS)			\$0		\$0		\$0		\$0	\$0
5. INDIRECT COSTS (Maximum 10% of the total Salaries & Wages)			\$0		\$0		\$0		\$0	\$0
TOTAL MAXIMUM PAYABLE	\$0		\$0		\$0		\$0		\$0	

Note: The total line item shift amount shall not exceed 15% of the budget period funding amount, not to exceed a maximum limit of \$105,000, prior to a contract amendment.

Comments: _____

<div> <div>LINE ITEM SHIFT LIMITATIONS</div> <div>TRACKING CHART</div> </div>										
Contractor's Name: <u>ABC County Health Dept.</u>					Contract Number: <u>05-99999</u>					
Line Item Shift Limitation: <u>\$105,000</u>					Budget Period: <u>10/01/05-09/30/06</u>					
Project Budget Line Items	Maximum Payable Amount	#1 Line Item Shift	Adjusted Maximum Payable	#2 Line Item Shift	Maximum Payable	#3 Line Item Shift	Adjusted Maximum Payable	#4 Line Item Shift	Adjusted Maximum Payable	Total of all Line Item Shifts
1. Personnel										
a) Salaries and Wages	\$ 805,031.00	\$ (20,000.00)	\$ 785,031.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000.00)
b) Fringe Benefits	\$ 426,761.00	\$ -	\$ 426,761.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Operating Expenses	\$ 350,705.00	\$ 20,000.00	\$ 370,705.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
3. Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Other Cost - (Subcontractors)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Indirect Costs	\$ 80,503.00	\$ (2,000.00)	\$ 78,503.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000.00)
(Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)										
Total Maximum Payable	\$ 1,663,000.00		\$ 1,661,000.00		\$ -		\$ -		\$ -	

* The "Total Line Item Shift Amount" shall not exceed 15% of the budget period funding amount, not to exceed a maximum limit of \$105,000, prior to a contract amendment.

Comments:

INVOICE
Budget Period: 10/01/05 - 09/30/06Contractor's Name ABC COUNTY HEALTH DEPT
Date Invoice Generated by State: December 15, 2005Contract Number: 05-99999
Invoice Date: December 31, 2005

Budget Line Items	Maximum Payable Amount	Authorized Funding	Unauthorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL							
a) Salaries & Wages	\$785,031			\$10,000	\$20,000	\$30,000	
b) Fringe Benefits	\$426,761			\$1,000	\$2,000	\$3,000	
2 OPERATING EXPENSES							
a) Equipment	\$0			\$0	\$0	\$0	
b) All Other	\$372,705			\$5,000	\$10,000	\$15,000	
3 CAPITAL EXPENDITURES							
a) Equipment	\$0			\$0	\$0	\$0	
b) All Other	\$0			\$0	\$0	\$0	
4 OTHER COSTS (Subcontractors)	\$0			\$0	\$0	\$0	
5 INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)	\$78,503			\$2,000	\$4,000	\$6,000	
Totals:	<u>\$1,663,000</u>	<u>\$1,339,405</u>	<u>\$323,595</u>	<u>\$18,000</u>	<u>\$36,000</u>	<u>\$54,000</u>	<u>\$1,285,405</u>

Less: Withhold - Recovery * \$0* Reason for Withhold/Recovery: _____

_____Less: Advance/Prospective \$0Release of Withhold \$0**Amount To Be Paid:** **\$36,000****I certify this claim contains actual expenditures for allowable WIC Program costs performed in accordance with WIC contract provisions. (Blue Ink Only)**

Prepared by: (Signature) _____	() _____ Preparer's Phone Number	Primary WIC Contact / Designee Signature _____	Agency Director / Designee Signature (Optional) _____
Prepared by: (Print Name) _____	Preparer's E-mail _____	Date _____	Date _____

FOR STATE USE ONLY
APPROVED FOR PAYMENT

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DATE

AMOUNT PAYABLE

DATE

AMOUNT PAYABLE

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

INVOICE

Budget Period: 10/01/05 - 09/30/06

Contractor's Name ABC COUNTY HEALTH DEPT
Date Invoice Generated by State: December 15, 2005Contract Number: 05-99999
Invoice Date: December 31, 2005

SPECIAL PROJECT NAME: _____					
Budget Line-Items	Maximum Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL					
Salaries & Wages		\$0.00	\$0.00	\$0.00	
Fringe Benefits		\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
4 OTHER COSTS		\$0.00	\$0.00	\$0.00	
(Subcontractors)					
5 INDIRECT COSTS		\$0.00	\$0.00	\$0.00	
(Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)					
Totals:	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

SPECIAL PROJECT NAME: _____					
Budget Line-Items	Maximum Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL					
Salaries & Wages		\$0.00	\$0.00	\$0.00	
Fringe Benefits		\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
4 OTHER COSTS		\$0.00	\$0.00	\$0.00	
(Subcontractors)					
5 INDIRECT COSTS		\$0.00	\$0.00	\$0.00	
(Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)					
Totals:	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

Funding Summary
Year 1
10/01/05 - 09/30/06

	A	B	C
<u>Allocated Categories</u>	Maximum Amount	Authorized Amount	Unauthorized Amount
Caseload Allocation	<u>10,900</u>	<u>10,250</u>	<u>650</u>
	Maximum Payable Amount *	Authorized Funding Amount	Unauthorized Funding Amount **
Funding Allocation	\$ <u>1,663,000</u>	\$ <u>1,339,405</u>	\$ <u>323,595</u>

(*) Maximum Payable Contract Amount includes base funding and a reserve for caseload increases and other purposes.

(**) Unauthorized funding amount must be approved via the Authority to Spend process.

Budget Worksheet
FFY 10/01/05 - 09/30/06

	A	B	C
Budget Line Item	Maximum Payable Amount	Authorized Funding Amount	Unauthorized Funding Amount
(a) Total Salaries and Wages:	\$ <u>805,031</u>	<u>655,170</u>	<u>149,861</u>
(b) Total Fringe Benefits:	\$ <u>426,761</u>	\$ <u>391,810</u>	\$ <u>34,951</u>
1. Personnel	\$ <u>1,231,792</u>	\$ <u>1,046,980</u>	\$ <u>184,812</u>
2. Operating Expenses	\$ <u>350,705</u>	\$ <u>226,908</u>	\$ <u>123,797</u>
3. Capital Expenditures	\$ -	\$ -	\$ -
4. Other Costs	\$ -	\$ -	\$ -
Subcontract	\$ -	\$ -	\$ -
5. Indirect Costs	\$ <u>80,503</u>	\$ <u>65,517</u>	\$ <u>14,986</u>
Total Budget:	\$ <u>1,663,000</u>	\$ <u>1,339,405</u>	\$ <u>323,595</u>

**EXPENDITURE VERIFICATION
FOR SUBCONTRACTS ONLY
Budget Period 10/01/05 - 09/30/06
Line Item 4 Only**

Local Agency Name:

Contract Number:

Date Invoice Generated by State:

Invoice Date:

	Amount Authorized for Subcontractor	Year to Date Previously Invoiced	Amount Requested	Year to Date Invoiced	Authorized Balance Remaining
4. OTHER COSTS					
Subcontractor Name					
Subcontractor Amount					
a) Equipment		\$ -	\$ -	\$ -	
b) All Other		\$ -	\$ -	\$ -	
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Name					
Subcontractor Amount					
a) Equipment		\$ -	\$ -	\$ -	
b) All Other		\$ -	\$ -	\$ -	
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Name					
Subcontractor Amount					
a) Equipment		\$ -	\$ -	\$ -	
b) All Other		\$ -	\$ -	\$ -	
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -
A private, non-profit agency may purchase equipment up to an annual maximum of \$50,000. Documentation must be submitted with the invoice. Equipment purchase above \$50,000 must be done through the State.					

INVOICE
Budget Period: 10/01/05 - 09/30/06Contractor's Name ABC COUNTY HEALTH DEPT.
Date Invoice Generated by State: October 1, 2005Contract Number: 05-99999
Invoice Date: October 31, 2005

Budget Line Items	Maximum Payable Amount	Authorized Funding	Unauthorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL							
a) Salaries & Wages	\$805,031.00			\$0.00	\$0.00	\$0.00	
b) Fringe Benefits	\$426,761.00			\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES							
a) Equipment	\$0.00			\$0.00	\$0.00	\$0.00	
b) All Other	\$350,705.00			\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES							
a) Equipment	\$0.00			\$0.00	\$0.00	\$0.00	
b) All Other	\$0.00			\$0.00	\$0.00	\$0.00	
4 OTHER COSTS (Subcontractors)	\$0.00			\$0.00	\$0.00	\$0.00	
5 INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)	\$80,503.00			\$0.00	\$0.00	\$0.00	
Totals:	<u>\$1,663,000.00</u>	<u>\$1,339,405.00</u>	<u>\$323,595.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,339,405.00</u>

Less: Withhold - Recovery * \$0* Reason for Withhold/Recovery: _____

_____Less: Advance/Prospective \$0Release of Withhold \$0**Amount To Be Paid:** \$0**I certify this claim contains actual expenditures for allowable WIC Program costs performed in accordance with WIC contract provisions. (Blue Ink Only)**

Prepared by: (Signature) _____	() _____ Preparer's Phone Number	Primary WIC Contact / Designee Signature _____	Agency Director / Designee Signature (Optional) _____
Prepared by: (Print Name) _____	Preparer's E-mail _____	Date _____	Date _____

FOR STATE USE ONLY
APPROVED FOR PAYMENT

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DATE

AMOUNT PAYABLE

DATE

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AUTHORIZED SIGNATURE

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INVOICE

Budget Period: 10/01/05 - 09/30/06

Contractor's Name ABC COUNTY HEALTH DEPT.
Date Invoice Generated by State: October 1, 2005Contract Number: 05-99999
Invoice Date: October 31, 2005

SPECIAL PROJECT NAME: _____					
Budget Line-Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL					
Salaries & Wages		\$0.00	\$0.00	\$0.00	
Fringe Benefits		\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
4 OTHER COSTS		\$0.00	\$0.00	\$0.00	
(Subcontractors)					
5 INDIRECT COSTS		\$0.00	\$0.00	\$0.00	
(Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)					
Totals:	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

SPECIAL PROJECT NAME: _____					
Budget Line-Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1 PERSONNEL					
Salaries & Wages		\$0.00	\$0.00	\$0.00	
Fringe Benefits		\$0.00	\$0.00	\$0.00	
2 OPERATING EXPENSES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
3 CAPITAL EXPENDITURES					
Equipment		\$0.00	\$0.00	\$0.00	
All Other		\$0.00	\$0.00	\$0.00	
4 OTHER COSTS		\$0.00	\$0.00	\$0.00	
(Subcontractors)					
5 INDIRECT COSTS		\$0.00	\$0.00	\$0.00	
(Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)					
Totals:	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

LINE ITEM SHIFT REQUEST

Local Agency Name: ABC County Health Dept

Line Item Shift #: 1

Proposed Effective Date: December 31, 2005

Contract Number: 05-99999

Project Budget Line Item	Component Amount Show negative amount in ()	Total Line Item Amount Show negative amount in ()
1. PERSONNEL		
(a) Total Salaries and Wages	(\$20,000.00)	
(b) Total Fringe Benefits	\$0.00	
TOTAL PERSONNEL:		(\$20,000.00)
2. OPERATING EXPENSES		\$22,000.00
3. CAPITAL EXPENDITURES		\$0.00
4. OTHER COSTS - (SUBCONTRACTORS)		\$0.00
5. INDIRECT COSTS (Maximum 10% "Total of Salaries & Wages" excludes Total Fringe Benefits)		(\$2,000.00)

APPROVAL OF A LINE ITEM SHIFT DOES NOT CONSTITUTE APPROVAL OF EXPENDITURE

Primary Wic Contact / Designee Signature

Date

Agency Director / Designee Signature

Date

Prepared By: (Print Name)

Phone

For State Use Only	
Approved	
Not Approved	
LAFU Authorized Signature	Date